

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1310 Meaning of "Lessor" and "Lessee" in this Regulation</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1310 Meaning of "Lessor" and "Lessee" in this Regulation**

The word "lessor" shall include lessors, concessioners and licensors. The word "lessee" shall include lessees, concessionaires and licensees.

(**Source:** Amended and effective January 6, 1969 )